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TESTIMONY IN FAVOR OF SENATE BILL 531

Good afternoon Mr. Chairman and committee members and thank you for holding this hearing today on Senate Bill 531.

SB 531 has been introduced to address what is currently a situation in Ozaukee County but could eventually develop in other counties as well. The bill was drafted in response to a constituent and has the support of the City of Mequon and the Ozaukee County Board of Supervisors.

Under current law, a county board may levy a tax for the purpose of providing library services to county residents. This tax is normally assessed against property owners that reside in areas of the county that are not part of any library district, but may use other libraries in the county.

Under current law, communities in which libraries are located are exempted from the county library tax if they meet certain criteria. To remain exempt from the tax, the community must fund its library at a minimum of the tax rate times the community's equalized property value.

The problem is that as property values resume increasing as the economy is bound to improve, certain communities in Ozaukee County, and possibly elsewhere, will either have to collect more money from their residents than needed, or else be subject to the county library tax as well as the community's library tax. There is no rationale for tying the library tax in communities in which libraries are located strictly to current property values.

This bill provides an exemption from the county library tax if a community, (which is defined in the bill as a city, town, village or school district)

- a) levies a tax for public library services and spends for a library fund an amount that is not less than the average amount for the three previous years
- b) The county board approves the exemption, and,
- c) For the first year of the exemption under the new method the community qualified for the exemption under the method described under current law in the three previous years.

Therefore, this complicated sounding bill is really quite simple. There is no reason that a community should either have to overtax for library services or be taxed twice simply because property values have increased.

It is also non-controversial. This same bill passed the Assembly on a voice vote during the 2007 – 2008 Legislative Session. It is also revenue neutral. The fiscal note from DOR indicates no state fiscal impact, and an indeterminate impact on local communities.

Again thank you for holding this hearing today, and I will be glad to answer any questions.



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Mayor Curt Gielow

March 7, 2012

The Honorable State Senator Van H. Wanggaard
Chairman
Committee on Labor, Public Safety, and Urban Affairs
State Capitol, Room 319 South
P.O. Box 7882
Madison, WI 53707

Dear Senator Wanggaard and Committee Members:

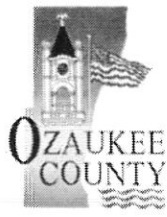
I write on behalf of the City of Mequon in support of 2011 S.B. 531 as it concerns exemptions to the county library tax. It provides a means to level out what has historically been wild fluctuations for cities like Mequon that have a high equalized value.

The City of Mequon, in partnership with its sister municipality, the Village of Thiensville, has always met or exceeded funding requirements for our joint library, especially when we consider meeting our obligations under the old maintenance of effort requirement. But the current county library tax formula, which is still in place, will continue to periodically penalize Mequon because of the methodology which is linked to equalized value. S.B. 531 appears to address that problem, and we whole heartedly urge passage of S.B. 531

Sincerely,

Curtis C. Gielow
Mayor

Cc: Common Council



OZAUKEE COUNTY CHAIRMAN

Robert A. Brooks, Ozaukee County Chairman
www.co.ozaukee.wi.us

Wednesday, March 07, 2012

Senator Van Wanggaard
Room 319 South
State Capitol
P.O. Box 7882
Madison, WI 53707

RE: SUPPORT FOR SB 531

Dear Senator Wanggaard:

We are writing this letter to express Ozaukee County's wholehearted support of SB 531.

The Ozaukee County Board places a high level of importance on providing library services to all Ozaukee County residents, including those who do not reside in local municipalities that have established public libraries.

The library tax reimbursement formula, per Sec. 46.34 of the State Statutes, utilizes equalized property values to determine the required financial support to meet the county library tax exemption threshold. Unfortunately this formula is severely and unfairly biased against libraried communities where housing market conditions over the past several years have caused equalized property values to increase more rapidly relative to other local Wisconsin communities.

The proposal to amend Sec. 46.34 of the State Statutes allowing for an alternative county library tax calculation for a libraried municipality is appropriate and needed. SB 531 will allow for an alternative exemption from the county library tax with the appropriate review and approval of the jurisdictional county board. This reform is desperately needed to address the unfortunate reality of disproportionate growth in Ozaukee County valuations and throughout the State. We thank you for your leadership on this issue and likewise urge your Legislative colleagues to support SB 531 to address these unfortunate but unintended consequences of the existing statutory language.

Sincerely yours,

ROBERT A. BROOKS
COUNTY BOARD CHAIRMAN

THOMAS W. MEAUX
COUNTY ADMINISTRATOR

CC: Representative Ott